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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 8th day of June, 1998

Before:

THE HON'BLE MR. JUSTICE R.V. RAVEENDRAN

Writ Petition No. 9451 of 1993

S.N. Subramanya Rao,  
s/o Narayana Rao,  
No. 102, Victoria Layout,  
Bangalore

3/8  
..Petitioner

(By Sri A. Anil Kumar Shetty & G.A.K. Gowda,  
Advocates)

-Vs-

1. The Commissioner,  
Corporation of the City  
of Bangalore;

2. The Assistant Revenue  
Officer,  
Shanthinagar Rnage,  
Corporation of the City  
Bangalore, Mayo Hall,  
Bangalore

..Respondents

(By Sri K.N.Puttegowda, Advocate)

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Writ Petition is filed praying to prohibit the respondents from attaching any movables available in the schedule premises belonging to the petitioner herein for the alleged arrears of enhanced property tax payable by the Lessor of the premises.

This writ petition coming on for preliminary hearing in 'B' Group this day, the Court made the following:-

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ORDER

The petitioner claims to be the tenant in regard to premises bearing Nos 4/2 and 4/3, Madras Bank Road, Bangalore on a monthly rent of Rs 20,000/-. The petitioner claims that the second respondent, without any jurisdiction, revised the annual rental value and increased the tax from Rs 17,685/- to Rs 97,618.50 in regard to premises No 4/2 and Rs 4,519.50 to 42,444/- in regard to premises No 4/3. It is also contended that aggrieved by the said increase, the owner of the property viz., K Thomas filed an appeal before the Taxation Appeal Committee of the Bangalore City Corporation in Appeal No 367 of 1991. The petitioner's grievance is that even before the appeal was disposed of by the Taxation Appeal Committee, the corporation is attempting to attach the movables of the petitioner, who is running a hotel in the said premises. Hence, the petitioner has filed this petition seeking a direction to the respondents not to attach the movables of petitioner kept in the premises in question, for realising the arrears of property tax due from its owner.

BMR

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2. If the lessor is aggrieved by the increase in tax or revision in annual rental value, it is for the lessor to challenge the same. It is stated that the lessor has already filed an appeal. It is open to the appellant-lessor to move for disposal of the appeal or seek appropriate orders of stay. As far as the tenant is concerned, if the notice is received he has to pay the rent from the date of notice to the corporation or if he has any objection, he should state the same before the officer who has issued the notice. It is not open to the tenant to allege that the increase in tax is unauthorised or without jurisdiction.

3. Hence, reserving liberty to the petitioner to file such objection, before the officer of the corporation who has demanded payment from the petitioner, this petition is disposed of. The petitioner is permitted to file his objections within one month from the date of this order. Until ~~such~~ consideration of <sup>such objections,</sup> ~~the~~ ~~matter,~~ the corporation shall not proceed to attach the ~~movables~~ of the petitioner.



Sd/-  
JUDGE